

Navajo County Assessor
Real Property Notice of Valuation
Mailing Date: Between January 1st and March 1st of Each Year

All property must be valued at full cash value. Your property also has a limited value that cannot exceed the full cash value. The limited assessed value is the basis for computing primary taxes for the maintenance and operation of school districts, cities, community college districts, counties and the state. The assessed value derived from the full cash value is the basis for computing secondary taxes for bonds, budget overrides, and special districts such as fire, flood control, and other limited purpose districts. The assessed value divided by 100 times the tax rate (set in August of each year) determines property taxes billed in September.

The legal class is based on your use of the property.

Legal Class	Assessment Ratio	Use of Property
1	19%	Commercial and/or industrial
2	16%	Vacant land and all property not included in other legal classes
3	10%	Property used for Primary residential purposes including that which is rented for not more than 3 of the preceding 12 months and property rented to a family member
0401	10%	Non-primary residence
0402	10%	Leased or rented property used for residential purposes

If two or more legal class definitions apply to a single property, a combined assessment ratio will be printed on the front of this notice and an "M" (mixed use) will appear in the class column. The legal description on the face of this notice may be incomplete due to space limitation. Please notify your assessor of any address changes.

APPEAL INSTRUCTIONS

If you feel that your real property has been improperly valued or erroneously listed, you may petition the assessor for review within 60 days of the NOTICE DATE on the front of the card. A "Petition for Review of Valuation" can be obtained from the Assessor's office.

Completed petitions for review must be filed with the Assessor's office by the APPEAL DEADLINE DATE printed on the front of the notice.